

## S.B. 122

### TAX EXEMPTION FOR CEDAR BAND OF PAIUTE TRIBE

SENATE COMMITTEE AMENDMENTS

AMENDMENT 5

FEBRUARY 16, 2011 4:57 PM

Senator **Dennis E. Stowell** proposes the following amendments:

1. *Page 1, Lines 20 through 21:*

- 20           ▶ provides for termination of a reduction; ~~{-and-}~~  
              ▶ addresses appropriations to the class B and class C road account; and  
21           ▶ makes technical and conforming changes.

2. *Page 2, Line 30:*

- 30           59-13-301, as last amended by Laws of Utah 2008, Chapters 153 and 382  
              72-2-107, as last amended by Laws of Utah 2010, Chapter 391

3. *Page 6, Line 176 through Page 7, Line 186:*

- 176           ~~{ (d) (i) If but for Subsection (10)(b) the motor fuel is subject to a tax imposed by this~~  
177 ~~section:~~  
178 ~~—— (A) the state shall be paid the difference described in Subsection (10)(d)(ii) if that~~  
179 ~~difference is greater than \$0; and~~  
180 ~~—— (B) a person may not require the state to provide a refund, a credit, or similar tax relief~~  
181 ~~if the difference described in Subsection (10)(d)(ii) is less than or equal to \$0;~~  
182 ~~—— (ii) The difference described in Subsection (10)(d)(i) is equal to the difference~~  
183 ~~calculated as follows:~~  
184 ~~—— (A) determine the amount of tax imposed on the motor fuel by this section; and~~  
185 ~~—— (B) subtract from the tax described in Subsection (10)(d)(ii)(A) the tax imposed and~~  
186 ~~collected by the Cedar Band on the motor fuel. }~~  
  
              (d) The reduction described in Subsection (10)(b) is the lesser of:  
              (i) the amount calculated by multiplying the rate imposed under Subsection (1) by .30; and  
              (ii) the tax imposed and collected by the Cedar Band on the motor fuel.

4. *Page 15, Lines 439 through 449:*

- 439           ~~{ (d) (i) If but for Subsection (13)(b) the special fuel is subject to a tax imposed by this~~  
440 ~~section:~~  
441 ~~—— (A) the state shall be paid the difference described in Subsection (13)(d)(ii) if that~~  
442 ~~difference is greater than \$0; and~~  
443 ~~—— (B) a person may not require the state to provide a refund, a credit, or similar tax relief~~  
444 ~~if the difference described in Subsection (13)(d)(ii) is less than or equal to \$0;~~

445 ~~— (ii) The difference described in Subsection (13)(d)(i) is equal to the difference~~  
446 ~~calculated as follows:~~  
447 ~~— (A) determine the amount of tax imposed on the special fuel by this section; and~~  
448 ~~— (B) subtract from the tax described in Subsection (13)(d)(ii)(A) the tax imposed and~~  
449 ~~collected by the Cedar Band on the special fuel. }~~

(d) The reduction described in Subsection (13)(b) is the lesser of:

- (i) the amount calculated by multiplying the rate imposed under Subsection (1) by .30; and
- (ii) the tax imposed and collected by the Cedar Band on the motor fuel.

5. Page 17, Line 497:

497 Subsection (13)(b), this Subsection (13) governs.

Section 4. Section 72-2-107 is amended to read:

**72-2-107. Appropriation from Transportation Fund -- Deposit in class B and class C roads account.**

(1) There is appropriated to the department from the Transportation Fund annually an amount equal to 30% of an amount which the director of finance shall compute in the following manner: The total revenue deposited into the Transportation Fund during the fiscal year from state highway-user taxes and fees, minus:

(a) those amounts appropriated or transferred from the Transportation Fund during the same fiscal year to:

- (i) the Department of Public Safety;
- (ii) the State Tax Commission;
- (iii) the Division of Finance;
- (iv) the Utah Travel Council; ~~{and}~~

(v) any other amounts appropriated or transferred for any other state agencies not a part of the department; and

(vi) revenue collected under Title 59, Chapter 13, Motor and Special Fuel Tax Act, for a transaction on Cedar Band reservation land if the reduction from a tax imposed under Title 59, Chapter 13, is in effect in accordance with Section 59-13-201 or 59-13-204; and

(b) the amount of sales and use tax revenue deposited in the Transportation Fund in accordance with Section 59-12-103.

(2) (a) Except as provided in Subsection (2)(b), all of this money shall be placed in an account to be known as the class B and class C roads account to be used as provided in this title.

(b) The director of finance shall annually transfer \$500,000 of the amount calculated under Subsection (1) to the department as dedicated credits for the State Park Access Highways Improvement Program created in Section 72-3-207.

(3) Each quarter of every year the director of finance shall make the necessary accounting entries to transfer the money appropriated under this section to the class B and class C roads account.

(4) The funds in the class B and class C roads account shall be expended under the direction of the department as the Legislature shall provide.

